

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX
REFUND SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to: 18-cv-09797¹
 18-cv-10100

DECLARATION OF JOHN C. BLESSINGTON

I, JOHN C. BLESSINGTON, declare as follows:

1. I am a partner with the firm K&L Gates LLP and am counsel for Third-Party Plaintiffs and Defendants-in-Counterclaim DW Construction, Inc. Retirement Plan, Kamco Investments, Inc. Pension Plan, Kamco LP Profit Sharing Pension Plan, Linden Associates Defined Benefit Plan, Moira Associates 401(K) LLC Plan, Riverside Associates Defined Benefit Plan, American Investment Group of New York, L.P. Pension Plan (the “Utah Plans”), and Newsong Fellowship Church 401(k) Plan (the “Newsong Plan”) (collectively, “the Plans,” and each a “Plan”) in the above-captioned action (18-md-2865) and the related civil actions (18-cv-09797 and 18-cv-10100).

¹ SKAT’s actions first filed in Utah federal court were consolidated and then transferred to this Court. The above-captioned related action, 18-cv-09797, comprises the following actions: *SKAT v. DW Construction, Inc. Retirement Plan*, 18-cv-09797 (S.D.N.Y.); *SKAT v. Kamco Investments Inc. Pension Plan*, 18-cv-09836 (S.D.N.Y.); *SKAT v. Kamco LP Profit Sharing Pension Plan*, 18-cv-09837 (S.D.N.Y.); *SKAT v. Linden Associates Defined Benefit Plan*, 18-cv-09838 (S.D.N.Y.); *SKAT v. Moira Associates LLC 401K Plan*, 18-cv-09839 (S.D.N.Y.); *SKAT v. Riverside Associates Defined Benefit Plan*, 18-cv-09840 (S.D.N.Y.); and *SKAT v. American Investment Group of New York, L.P. Pension Plan*, 18-cv-09841 (S.D.N.Y.).

2. I have personal knowledge of the matters stated herein.

3. Attached hereto as Exhibit 1 is a true and correct copy of ED&F Man Capital Markets Ltd.'s ("ED&F") answer and counterclaims against the Utah Plans [Doc. No. 281 in civil action 18-md-02865, related action 18-cv-09797].

4. Attached hereto as Exhibit 2 is a true and correct copy of ED&F's answer and counterclaims against the Newsong Plan [Doc. No. 282 in civil action 18-md-02865, related action 18-cv-10100].

5. Attached hereto as Exhibit 3 is a true and correct copy of the Utah Defendants' Amended Third-Party Complaint against ED&F [Doc. No. 226 in civil action 18-md-02865, related action 18-cv-09797].

6. Attached hereto as Exhibit 4 is a true and correct copy of the Newsong Defendants' Amended Third-Party Complaint against ED&F [Doc. No. 225 in civil action 18-md-02865, related action 18-cv-10100].

7. Attached hereto as Exhibit 5 is a true and correct copy of the relevant portions of SKAT's Re-Re-Amended Particulars of Claim and SKAT's Schedule 5T containing its allegations against ED&F, filed in the High Court of Justice, Business and Property Courts of England and Wales, Commercial Court [claim numbers CL-2018-000297, CL-2018-000404, and CL-2018-000590].

8. Attached hereto as Exhibit 6 is a true and correct copy of ED&F's Amended Defence filed in the High Court of Justice, Business and Property Courts of England and Wales, Commercial Court [claim numbers CL-2018-000297, CL-2018-000404, and CL-2018-000590].

9. Attached hereto as Exhibit 7 is a true and correct copy of SKAT's Opposition to Third-Party Defendant [ED&F's] Motion for a Protective Order [Doc. No. 213-1 in civil action 18-md-02865].

10. Attached hereto as Exhibit 8 is a true and correct copy of SKAT's Further Particulars Regarding the Validity of WHT Refund Applications filed in the High Court of Justice, Business and Property Courts of England and Wales, Commercial Court [claim numbers CL-2018-000297, CL-2018-000404, and CL-2018-000590].

11. Attached hereto as Exhibit 9 is a true and correct copy of SKAT's Complaint filed in the United States District Court for the District of Utah [Doc. No. 2 in related action 18-cv-09797] against DW Construction, Inc. Retirement Plan.

12. Attached hereto as Exhibit 10 is a true and accurate copy of *Egan v. Marsh & McLennan Cos.*, No. 07 Civ. 7134, 2008 WL 245511 (S.D.N.Y. Jan. 30, 2008).

13. Attached hereto as Exhibit 11 is a true and accurate copy of *Canada Steamship Lines Ltd v The King* [1952] UKPC 1

14. Attached hereto as Exhibit 12 is a true and accurate copy of *Wood v Capita Insurance Services Ltd* [2017] UKSC 24.

15. Attached hereto as Exhibit 13 is a true and accurate copy of *EE Caledonia Ltd (formerly Occidental Petroleum (Caledonia) Ltd) v Orbit Valve Co Europe Plc* [1994] 1 W.L.R. 1515.

I, JOHN C. BLESSINGTON, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: March 30, 2020

/s/ John C. Blessington
John C. Blessington